



## Texas Department of Health

William R. Archer III, M.D.  
Commissioner of Health

<http://www.tdh.state.tx.us>

Charles E. Bell, M.D.  
Executive Deputy Commissioner

1100 West 49th Street  
Austin, Texas 78756-3199  
512/458-7111

February 28, 2000

Mr. Walter Middleton, Director of Finance  
City of Brownwood  
P. O. Box 1389  
Brownwood, Texas 76804

Dear Mr. Middleton:

We have completed our review of the audit report on City of Brownwood for the year ended September 30, 1999. The report was prepared by Krischke and Company, Certified Public Accountants. We reviewed the report to determine if City of Brownwood met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. During our review, we requested and either you or your auditor provided us with information to supplement the report. In our opinion, City of Brownwood met the audit requirements of OMB Circular A-133 for the year ended September 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen  
Single Audit Coordinator  
Internal Audit Division

Audit Number: 99-0343